

**ACADEMIC PLANNING OF CBCS CURRICULAM  
HERAMBA CHANDRA COLLEGE  
DEPARTMENT OF COMMERCE**

**Semester 1(July to December)**

**Programme: B.Com (Hons. +Gen) under CBCS**

**Business Laws (CC 1.1 ChG)**

Programme	B.Com (Hons. + General)
Course Code	CC 1.1 ChG
Course Name	<b>Business Laws</b>
Year and Semester	1st Year, 1st Semester
Course Objective	Basic Idea about the various Laws pertaining to every Business

**Lecture Plan of Business Laws CC 1.1 ChG**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	The Indian Contract Act, 1872	Contract – meaning, characteristics and kinds, Essentials of a valid contract. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types).Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake. Legality of objects and Consideration Void and Voidable agreements – Definition, Types and Distinction. Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract. Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges	30	30	MM, SC, SCB, RG
2.	The Sale of Goods Act, 1930	Contract of sale, meaning and difference between sale and agreement to sell Conditions and warranties .Transfer of ownership in goods including sale by a non-owner .Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer	10	10	LD, PD, IG, NPD

3.	Partnership Laws	<p>(A) The Partnership Act, 1932 -Definition of Partner, Nature and Characteristics of Partnership. Types of Partners d) Registration of a Partnership Firms and consequences of non-registration Rights and Duties of Partners Dissolution of firms – meaning and grounds</p> <p>(B) The Limited Liability Partnership Act, 2008 - Definition , Salient Features of LLP Advantages and disadvantages of LLP Differences between: LLP and Partnership, LLP and Company &amp;Incorporation of LLP</p>	20	20	MM, SC, SCB, RG
4.	The Negotiable Instruments Act 1881	<p>Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) Endorsement: Types of Endorsement Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting. Discharge of Negotiable Instruments: Meaning and Modes</p>	10	10	LD, PD, IG, NPD
5.	Consumers Protection Act, 1986	<p>Objectives and features of Consumers Protection Act - Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person Unfair trade practices .Consumer Protection Council (Central, State and District – their constitutions and objectives) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission</p>	10	10	MM, SC, SCB, RG

## Principles of Management (CC 1.2 Chg)

Programme	B.Com (Hons. + General)
Course Code	CC 1.2 Chg
Course Name	<b>Principles of Management</b>
Year and Semester	1st Year 1st Semester
Course Objective	Basic Idea about Management

### Lecture Plan of Principles of Management CC 1.2 ChG

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Introduction	Management definition, importance, functions, levels and universality of management and different schools of thoughts.	16	16	MM, SCB, SS, RG
2.	Planning	Concept, importance, steps, types, barriers to effective planning and remedial measures, strategic planning and concept forecasting.	16	16	MM, SCB, SS, RG
3.	Organising	Concept, importance, principles, different organization models, departmentation, delegation of authority, Centralization & Decentralization, span of management.	16	16	MM, SCB, SS, RG
4.	Directing and Staffing	Concept, importance of directing and staffing. Concept, importance, types of leadership traits, leadership models (Tannenbaum & Schmidt's & Blake & Mouton's).	16	16	MM, SCB, SS, RG
5.	Motivation, Co-ordination and Control	Motivation: Concept, importance, importance of need theory, contributions of McGregor, Maslow, Herzberg. Co- ordination: Concepts, importance, principles and implementation techniques. Control: Importance and tools of control.	16	16	MM, SCB, SS, RG

### **Financial Accounting I (CC 1.1 Ch, CC1.1 CG)**

Programme	B.Com (Hons. + General)
Course Code	CC 1.1 Ch, CC1.1 CG
Course Name	<b>Financial Accounting I</b>
Year and Semester	1st Year 1st Semester
Course Objective	Basic Idea about Accountancy

#### **Lecture Plan of Financial Accounting 1 CC 1.1 CH/CG**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Introduction	<ul style="list-style-type: none"> <li>Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.</li> <li>Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle – Recording of transaction: Journal, Ledger and preparation of Trial Balance.</li> <li>Bases of accounting; cash basis and accrual basis.</li> <li>Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</li> </ul>	5	5	JG, SDG, BBC, PD, LD, AP
		<ul style="list-style-type: none"> <li>Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses.</li> <li>Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory Ascertainment and reconciliation.</li> </ul>			AL, RSS, SD, ALP, SK, SM

2.	Concepts for determination of Business Income	<ul style="list-style-type: none"> <li>The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</li> <li>Reserves and provisions: Meaning; Objective; Types &amp; Accounting</li> </ul>	15	15	JS, SDG, BBC, PD, LD, AP
		<ul style="list-style-type: none"> <li>Capital and revenue expenditures and receipts: general introduction only.</li> <li>Adjustment and rectification</li> </ul>			AL, RSS, SD, ALP, SK, SM
3.	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).	10	10	JG, SDG, BBC, PD, LD, AP
	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting			AL, RSS, SD, ALP, SK, SM
4.	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet.	15	15	JG, SDG, BBC, PD, LD, AP
5.	Financial statements from Incomplete records and of NPO	Preparation of financial statements: <ul style="list-style-type: none"> <li>a) from incomplete records</li> <li>b) of non-profit organisation</li> </ul>	10	12	AL, RSS, SD, ALP, SK, SM
6.	Accounting for special sales transaction	<ul style="list-style-type: none"> <li>Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment</li> </ul>	25	23	AL, RSS, SD, ALP, SK, SM

		<p>and valuation of abnormal &amp; normal loss. Special commission; Del-credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee.</p> <ul style="list-style-type: none"> <li>Accounting for sale on approval</li> </ul>			
	Sectional and Self Balancing Ledger	<p>Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</p>			AL,RSS, SD,ALP, SK,SM
	Insurance claim for loss of stock and loss of profit	<p>Loss of stock- Physical &amp; ownership concept, concept of under- insurance and average clause, computation of claim- with price changes, consideration of unusual selling line; price reduction etc.  Loss of profit- Concept- insured and uninsured standing charges, GP rate, short sales &amp; increased cost of working, average clause &amp; computation of claim.</p>			JG, SDG, BBC, PD, LD, AP

## Semester 2 (January to June)

Programme: B.Com (Hons. +Gen) under CBCS

### E-Commerce and Business Communication (GE2.1 Chg)

Programme	B.Com (Hons. + General)
Course Code	GE 2.1 Chg
Course Name	<b>E-Commerce and Business Communication</b>
Year and Semester	1st Year 2nd Semester
Course Objective	Basic Idea about Business Communication & Basic Idea about E- Commerce

### Lecture Plan of E-Commerce and Business Communication GE 2.1 Chg

**Total Marks 100 (50+50)**

**Internal Assessment: 20 (10+10)**

**Semester End Examination: 80 (40+40)**

### Module I – E-Commerce

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Introduction	E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place)], B2C (portals, e-tailer, content provider, transaction broker, real life examples of B2C), C2C, C2B, etc.; forces behind e-commerce, e-Governance (meaning, types, significance, real life examples).	8	8	MM, SCB, SC, RG
2.	E-CRM and SCM	E-CRM-definition, Features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.	8	8	MM, SCB, SC, RG
3.	Digital Payment	Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways (Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments), Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	8	8	MM, SCB, SC, RG

4.	ERP	Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.	8	8	MM, SCB, SC, RG
5.	New Trends in E-Commerce	Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures.	8	8	MM, SCB, SC, RG

### **Module II – Business Communication**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Introduction	Definition, objectives, importance, elements, process, forms, models. principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution.	8	8	MM, SCB, SC, RG
2.	Types of Communication	Formal and informal communication, Grapevine, Characteristics of corporate communication, Communication network.	6	6	MM, SCB, SC, RG
3.	Tools of Communication	Emergence of communication technology. Modern Forms of communication, Fax, E-mail, Video Conferencing.	6	6	MM, SCB, SC, RG
4.	Drafting	Notice, Circular, Resolution, & Minutes, Report, CV writing, Business letter writing. Offer letter, Quotation, Status enquiry. Confirmation, Execution, Refusal and Cancellation of order. Recommendation, Credit collection, Claim, Bank loan	20	20	MM, SCB, SC, RG



### Company Law (CC 2.1 ChG)

Programme	B.Com (Hons. + General)
Course Code	CC 2.1 ChG
Course Name	<b>Company Law</b>
Year and Semester	1st Year 2nd Semester
Course Objective	Basic Idea about Company Law

#### Lecture Plan of Company Law CC 2.1 ChG

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Introduction to Company	Meaning and Definition – Features, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.	16	16	BBC, LPD, PD, SK, RSS, NPD
2.	Formation of a company	Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.	16	16	MM, RG, ALP, SCB, SK, SC

3.	Company Administration	Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.	16	16	BBC, LPD, PD, SK, RSS, NPD
4.	Share Capital and Debenture	Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.	16	16	MM, RG, ALP, SCB, SK, SC
5.	Corporate Meetings	Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E-voting, Video Conferencing, Board Meetings and Resolutions	16	16	MM, RG, ALP, SCB, SK, SC

## **Marketing Management and Human Resource Management (CC 2.2 Chg)**

Programme	B.Com (Hons. + General)
Course Code	CC 2.2 Chg
Course Name	<b>Marketing management and Human resource Management</b>
Year and Semester	1st Year 2nd Semester
Course Objective	Basic Idea about Marketing & Basic Idea about Human Resource Management

### **Lecture Plan of Marketing management and Human resource Management CC 2.2 ChG**

**Total Marks 100 (50+50)**

**Internal Assessment: 20 (10+10)**

**Semester End Examination: 80 (40+40)**

#### **Module I – Marketing Management**

<b>Unit</b>	<b>Topics</b>	<b>Details</b>	<b>Marks Allotted</b>	<b>No. of Lectures</b>	<b>Faculty</b>
1.	Introduction	Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment; concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal),	8	8	MM, SC, SCB, RG
2.	Consumer Behaviour and Market Segmentation	Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation	8	8	MM, SC, SCB, RG
3.	Product	Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling. Product life-cycle; New Product Development process.	8	8	MM, SC, SCB, RG
4	Pricing, Distribution Channels and Physical Distribution	Pricing: significance, factors affecting price of a product, Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution: meaning and importance Types of distribution channels Factors affecting choice of distribution channel.	8	8	MM, SC, SCB, RG

5.	Promotion and Recent developments in marketing	Promotion: Nature and importance of promotion Communication process Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.	8	8	MM, SC, SCB, RG
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### **Module II – Human Resource Management**

<b>Unit</b>	<b>Topics</b>	<b>Details</b>	<b>Marks Allotted</b>	<b>No. of Lectures</b>	<b>Faculty</b>
1.	Nature & Scope	Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.	8	8	MM,SC, SCB,RG
2.	Human Resource Planning	Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.	8	8	MM,SC, SCB,RG
3.	Recruitment and Selection	Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy-process-sources of Recruitment Definition of Selection, Steps in selection.	8	8	MM, SC, SCB, RG
4	Training and Development:	Training and Development Meaning and purpose of training, Benefits of training to organisation and employees-Training methods.	8	8	MM, SC, SCB, RG
5	Job Evaluation and Performance Appraisal	Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance Performance Appraisal - Concept.	8	8	MM, SC, SCB, RG

### **Cost and Management Accounting I (CC 2.2 Ch)**

Programme	B.Com (Hons. + General)
Course Code	CC 2.2 Ch
Course Name	<b>Cost and Management Accounting I</b>
Year and Semester	1 <sup>st</sup> Year 2 <sup>nd</sup> Semester
Course Objective	Basic idea about Cost Accounting

#### **Lecture Plan of Cost and Management Accounting CC 2.2 Ch**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1	Introduction	Meaning of Costing and Cost Accounting; Difference of management accounting and cost accounting; Cost accounting system. Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost centres, Types of costs, classification of cost. Costing Methods and Techniques (introduction only).	10	6	JG, SDG, BBC, PD, LD
2	Material Cost	Purchase of materials: Organisation, purchase procedure, documentation, determination of material purchase costs. Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. Materials control: Organisation; Tool: Just-in-Time purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; periodic inventory, perpetual inventory, Physical verification; discrepancies in stock and their treatment. Methods of Pricing Materials Issues: FIFO, LIFO and Weighted Average. Treatment of Normal and Abnormal Loss of Materials.	10	10	AP, RSS, SD, AL, SK, SM
3	Employee Cost and Incentive Systems	Introduction; Recording labour cost: Attendance and payroll procedures (Time-keeping, Time- booking, Payroll procedure, Payment of wages- Piece rate, Differential piece rate, Time rate); Idle Time, Overtime, Labour turnover. Main principles for sound system of wage incentive scheme; System of wage payment and incentives (Halsey, Halsey-weir, Rowan and Emerson) System of incentive schemes for indirect workers; Components of wages cost for costing purpose.	10	12	SM, ALP, ASG, NPD, PB

4	Overhead and Cost Statement	Introduction: Definition, Classification of Overhead – Functional and Behavioural. Manufacturing overheads: Allocation and apportionment of overhead; Absorption of overhead: various methods and their application; Treatment of under / over absorption of overheads. Administration and Selling & Distribution overheads and their charging: an introduction only. Preparation of Cost Sheet and estimation.	20	20	JG, SDG, BBC, PD, LD
5	Cost Book Keeping	Non-Integrated System: Meaning & Features; Ledgers maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; 20 Disadvantages. Reconciliation: Need for reconciliation, Items causing differences between Cost and Financial Profits and their reconciliation.	10	8	SM, ALP, ASG, NPD, PB
6.	Costing Methods	Job Costing: Job cost cards and databases, collecting direct cost of each job, attributing overhead cost to jobs, applications of job costing. Batch Costing. Contract Costing: Progress payments, retention money, escalation clause, contract accounts, accounting for material, accounting for plant used in a contract, Contract Profit and Balance Sheet entries. Service Costing and Output Costing: Introduction, Motor transport costing only. Process Costing: Meaning, features, process vs job costing, principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit (simple cases). Valuation of WIP and Equivalent units (excluding intermediary process).	20	24	JG, SDG, BBC, PD, LD

## Semester 3 (July to December)

Programme: B.Com (Hons. +Gen) under CBCS

### Information Technology & Its Application in Business (SEC 3.1 Chg)

Programme	B.Com (Hons. + General)
Course Code	SEC 3.1 Chg
Course Name	<b>Information Technology &amp; Its Application in Business</b>
Year and Semester	2nd Year 3rd Semester
Course Objective	Basic Idea about Information Technology

### Lecture Plan of Information Technology & Its Application in Business SEC 3.1 Chg

**Total Marks 100 (50+50)**

**Internal Assessment: 20 (10+10)**

**Semester End Examination: 80 (40+40)**

#### Module I – IT (Theory)

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Information Technology and Business	Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra - organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].	8	8	SM, SD
2.	Data Organization and Data Base Management System	(a) Data Organisation: Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation. (b)	10	10	SM, SD

		Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.			SM, SD
3.	Internet and Its Applications	Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.	8	8	SM, SD
4.	Security and Encryption	Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (Demilitarized Zone), SSL, HTTPs, Significance of Website Auditing].	8	8	SM, SD
5.	IT Act. 2000 and Cyber Crimes	IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.	6	6	SM, SD



**Module II – IT (Practical)**

<b>Unit</b>	<b>Topics</b>	<b>Details</b>	<b>Marks Allotted</b>	<b>No. of Lectures</b>	<b>Faculty</b>
1.	Word Processing	Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents.	5	5	SM, SD
2.	Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow.	5	5	
3	Spreadsheet and its Business Applications	Managing worksheets Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation	16	16	

		and Regression.			
4.	Database Management System	Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.	8	8	
5.	Website Designing	Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	6	6	

### **Financial Accounting II (CC 3.1Ch, CC 3.1 Cg)**

Programme	B.Com (Hons. + General)
Course Code	CC 3.1Ch, CC 3.1 Cg
Course Name	<b>Financial Accounting II</b>
Year and Semester	2 <sup>nd</sup> Year 3 <sup>rd</sup> Semester
Course Objective	Advanced/Specific accounting concepts

### **Lecture Plan of Financial Accounting II CC3.1 CH/CG**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Partnership Accounts-I	<ul style="list-style-type: none"> <li>• Correction of appropriation items with retrospective effect.</li> <li>• Change in constitution of the firm- change in P/S ratio, admission, retirement, and retirement cum admission- Treatment of Goodwill, revaluation of assets &amp; liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital;</li> </ul>	15	15	AP,RSS,ALP ,NPD,IG,PB

		<ul style="list-style-type: none"> <li>• Treatment of Joint Life Policy</li> <li>• Death of a partner.</li> </ul>			
2.	Partnership Accounts-II	<ul style="list-style-type: none"> <li>• Accounting for dissolution of firm - insolvency of one or more partners, consideration of private estate and private liabilities.</li> <li>• Piecemeal distribution – Surplus capital basis, Maximum possible loss basis.</li> </ul>	15	15	AL,SD,SDG,SM,PD,BBC
3.	Branch Accounting	<ul style="list-style-type: none"> <li>• Concept of Branch, Different Types of Branches.</li> <li>• Synthetic method— Preparation of Branch Account. Preparation of Branch Trading and P/L Account(at cost &amp; at IP)- Normal and Abnormal losses.</li> <li>• Analytical Method—Preparation of Branch Stock, Adjustment etc A/C (at cost &amp; at IP) – Normal &amp; Abnormal losses.</li> <li>• Independent branch - concept of wholesale profit.</li> </ul>	10	10	AP,RSS,ALP,NPD,IG,PB
4.	Hire Purchase and Instalment Payment System	<ul style="list-style-type: none"> <li>• Meaning, Difference with Instalment Payment System.</li> <li>• Recording of transaction in the books of Buyer - allocation of interest – use of Interest Suspense A/C – Partial and Complete repossession</li> <li>• Books of Seller – Stock and Debtors A/c (with repossession).</li> <li>• Books of Seller - H.P. Trading A/c without HP Sales and HP Debtors and General Trading A/c (with repossession).</li> <li>• Concept of operating and financial lease – basic concept only.</li> </ul>	10	10	AL,SD,SDG,SM,PD,BBC
5.	Departmental Accounts	<ul style="list-style-type: none"> <li>• Concept, Objective of preparation of departmental accounts.</li> <li>• Apportionment of common cost.</li> <li>• Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account.</li> <li>• Inter- departmental transfer of goods at cost, cost plus, and at selling price and elimination of unrealized profit.</li> </ul>	10	10	AP,RSS,ALP,NPD,IG,PB

6.	Investment Accounts	<ul style="list-style-type: none"> <li>• Maintenance of Investment Ledger.</li> <li>• Preparation of Investment Account (transaction with brokerage, STT, cum &amp; ex-interest).</li> <li>• Valuation of Investment under FIFO and Average method.</li> <li>• Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right).</li> <li>• Relevant Accounting Standards.</li> </ul>	10	10	AP,RSS,ALP,NPD,IG,PB
7.	Business Acquisition and Conversion of partnership into limited company	<ul style="list-style-type: none"> <li>• Profit/loss prior to incorporation.</li> <li>• Accounting for Acquisition of business.</li> <li>• Conversion of Partnership into Limited Company – with and without same set of books.</li> </ul>	10	10	AP,RSS,ALP,NPD,IG,PB

### **Indian Financial System (CC 3.2 Ch)**

Programme	B.Com (Hons.)
Course Code	CC3.2Ch
Course Name	<b>Indian Financial System</b>
Year and Semester	2nd Year 3rd Semester
Course Objective	Basic Idea about concepts and aspects of Indian Financial System and develop analytical skills, conceptual abilities and substantive knowledge.

**Lecture Plan of Indian Financial System CC 3.2 Ch**  
**Total Marks 100**  
**Internal Assessment: 20**  
**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Financial System and its components	Meaning, significance and role of the Financial System, components of the Financial System and The structure of Indian Financial System	10	10	MM, SC, SCB, RG, LD, PD
2.	Financial Markets: a) Money Market	Functions and Instruments, Primary and Secondary Markets, Financial Markets, Money Market: Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.	10	10	
	Financial Markets: b) Capital Market	Capital Market: Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market Intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market.	20	20	
3.	Financial Institution	Financial Institutions Commercial banking: Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds(open ended and close ended); Role of Mutual Funds in Indian capital market; Non-Banking Financial Companies (NBFCs): Definition, Functions, Regulations of RBI over NBFCs.	20	20	
4	Financial Services	Financial Services, Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and	10	10	

		Limitations, SEBI Regulation, Credit Rating Institutions and their functions.			
5.	Investors' Protection	Investors' Protection, Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media.	10	10	

## Semester 4 (January to June)

Programme: B.Com (Hons. +Gen) under CBCS

### Entrepreneurship Development and Business Ethics (CC4.1 CHG)

Programme	B.Com (Hons. + General)
Course Code	CC4.1 CHG
Course Name	<b>Entrepreneurship Development and Business Ethics</b>
Year and Semester	2nd Year, 4th Semester
Course Objective	To equip the students with knowledge, skills, and mind-set necessary to start and manage a successful business with an understanding of ethical principles and values within the context of business practices.

### Lecture Plan of Entrepreneurship Development and Business Ethics CC 4.1 ChG

Total Marks 100

Internal Assessment: 20

Semester End Examination: 80

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
Module I 1	Basic concept of Entrepreneurship	<ul style="list-style-type: none"><li>• Meaning</li><li>• Elements</li><li>• Determinants and importance of entrepreneurship and creative behavior</li><li>• Entrepreneurship and Micro, Small and Medium Enterprises</li><li>• Role of family business in India</li><li>• The contemporary role models in Indian business, their values, business philosophy and behavioural orientations</li><li>• Conflict in family business and its resolution.</li></ul>	10	10	MM, SC, SCB, RG

2.	Complimentary factors of entrepreneurship	<ul style="list-style-type: none"> <li>• Public and Private system of stimulation</li> <li>• Support and sustainability of entrepreneurship</li> <li>• Requirement, Availability and access to finance</li> <li>• Marketing assistance, Technology and Industry Accommodation</li> <li>• Role of industries / entrepreneur's associations and self-help groups</li> <li>• The concept, role and functions of business incubators, angel investors, Venture capital and Private Equity fund</li> </ul>	10	10
3.	Business Idea and Project Report	<ul style="list-style-type: none"> <li>• Sources of business ideas and tests of feasibility, Significance of writing the business plan/project proposal</li> <li>• Contents of business plan / project proposal</li> <li>• Designing business processes</li> <li>• Location, Layout operation, Planning and control</li> <li>• Preparation of project report</li> </ul>	10	10
4.	Resource Mobilisation	<ul style="list-style-type: none"> <li>• Mobilising Resources for start-up</li> <li>• Accommodation and utilities</li> <li>• Preliminary Contracts with the vendors, suppliers, bankers, principal customers</li> <li>• Basic start-up problems</li> </ul>	10	10
Module II 1.	Introduction to Business Ethics	<ul style="list-style-type: none"> <li>• Introduction, Meaning, Scope, Types of Ethics, Features</li> <li>• Factors influencing Business Ethics</li> <li>• Significance of Business Ethics</li> <li>• Arguments for and against Business Ethics</li> <li>• Basics of Business Ethics</li> <li>• Corporate Social Responsibility and Business Ethics</li> </ul>	8	8
2.	Principles of Business Ethics	<ul style="list-style-type: none"> <li>• Introduction, Meaning, Element, Ethics, Morale</li> <li>• Business Ethics</li> <li>• Ethical Dilemma [Basic idea, features and significance of each element]</li> </ul>	8	8



3.	Ethics in Management	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Ethics in HRM</li> <li>• Ethics in Marketing</li> <li>• Ethics in Accounting and Finance</li> <li>• Workplace ethics</li> <li>• Value and ethics</li> </ul>	8	8
4.	Corporate Culture	<ul style="list-style-type: none"> <li>• Meaning, role, functions</li> <li>• Impact of corporate culture</li> <li>• Globalisation and across culture issues in ethics</li> <li>• Corporate Code of Ethics</li> </ul>	8	8
5.	Ethics and Corporate Governance	<ul style="list-style-type: none"> <li>• Concept of Corporate Governance, scope</li> <li>• Reports on Corporate Governance and its benefits and Limitations</li> <li>• Corporate Governance and Business Ethics [Brief Concept]</li> </ul>	8	8

### **TAXATION I (CC4.1 Ch, CC 4.1 Cg)**

Programme	B.Com (Hons. + General)
Course Code	CC4.1 Ch, CC 4.1 Cg
Course Name	<b>Taxation I</b>
Year and Semester	2nd Year, 4th Semester
Course Objective	To develop a comprehensive understanding of the fundamental principles of taxation, including types of taxes, tax structures and the rationale behind taxation.

### **Lecture Plan of Taxation I CC 4.1 Ch, CC 4.1 Cg**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
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1.		<p>(a) Basic Concepts and Definitions under IT Act Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.</p> <p>(b) Residential Status and Incidence of Tax Residential status of all persons except company</p> <p>(c) Incomes which do not form part of Total Income Except section 10AA.</p> <p>(d) Agricultural Income Definition, determination of agricultural and non- agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income.</p>	10	10	AP, RSS, AL, LD, SM, SD, PD
2.	Heads of Income and Provision s governing Heads of Income	<p>(a) Salaries</p> <p>(b) Income from House property</p>	30	30	SDG, ASG, PB, ALP, SK
3.	Heads of Income and Provision s governing Heads of Income	<p>(a) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)</p> <p>(b) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.</p> <p>(c) Income from Other Sources Basis of charge excluding deemed dividend</p>	25	25	AP, RSS, AL, LD, SM, SD, PD
4.		<p>(a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son'swife, income of minor.</p> <p>(b) Set off and Carry Forward of Losses Mode of set off and carry</p>	15	15	ALP, RSS, AL, SD, NPD,

		<p>forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.</p> <p>(c) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G 80GG, 80GGC, 80TTA, 80U</p> <p>(d) Rebate u/s 87A</p>			SDG
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### **COST AND MANAGEMENT ACCOUNTING –II (CC 4.2 Ch, CC 4.2Cg)**

Programme	B.Com (Hons. + General)
Course Code	CC 4.2 Ch, CC 4.2Cg
Course Name	<b>Cost and Management Accounting -II</b>
Year and Semester	2nd Year, 4th Semester
Course Objective	To equip students with advanced skills and knowledge that go beyond the basics covered in introductory courses and providing them with the knowledge and skills needed to navigate complex business environment

#### **Lecture Plan of Cost and Management Accounting -II CC 4.2 Ch, CC 4.2Cg**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Joint Product & By product  Activity Based Costing	Meaning, treatment and apportionment of cost; decision relating further processing  Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC	20	18	SDG, JG, PD, ALP, SM, IG
2.	Budget and Budgetary Control	Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.	10	12	ASG, PB, AL, RSS, AP, NPD
3.	Standard Costing	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances.	20	20	SDG, JG, PD, ALP, SM, IG

4.	CVP Analysis, Marginal Costing	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph Marginal Costing and Management Decisions – Marginal Costing vis-à- vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	20	15	ASG, PB, AL, RSS, AP, NPD
5.	Short-term Decision Making	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity.	10	15	SDG, JG, PD, ALP, SM, IG

## Semester 5 (July to December)

Programme: B.Com (Hons. +Gen) under CBCS

### Auditing & Assurance (CC 5.1 Ch, CC1 5.1 Cg)

Programme	B.Com (Hons. + General)
Course Code	CC 5.1 Ch, CC1 5.1 Cg
Course Name	<b>Auditing &amp; Assurance</b>
Year and Semester	3rd Year 5th Semester
Course Objective	Basic Idea about Auditing and Assurance

### Lecture Plan of Auditing & Assurance CC 5.1 Ch, CC1 5.1 Cg

Total Marks 100

Internal Assessment: 20

Semester End Examination: 80

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Concept, Need and Purpose of Audit	<ul style="list-style-type: none"> <li>Definition-Nature-Scope and Objectives of Independent Financial Audit</li> <li>Basic Principles Governing an Audit, Concept of Auditor's Independence</li> <li>Errors and Fraud- Concepts, Means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation</li> <li>Classification of Audit-Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP);</li> <li>Standards on Auditing (SA)-Concept and Purpose (This unit should be studied with SA 200[REVISED] and SA 240[REVISED])</li> </ul>	10	10	SDG, JG, MM, RG, SC, SCB
2.	Audit Procedures and Techniques	<ul style="list-style-type: none"> <li>Auditing Engagement- Audit Planning- Audit Programme (Concept)</li> <li>Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum.</li> <li>Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence</li> <li>Routine Checking, Test Checking and Auditing in Depth</li> </ul>	15	15	

		<ul style="list-style-type: none"> <li>• Concept of Analytical Procedure and Substantive Testing in Auditing.</li> <li>• Audit of Educational Institutions, Hospitals and Hotels (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)</li> </ul>			
3.	Audit Risk and Internal control System	<ul style="list-style-type: none"> <li>• Audit Risk – Concept and Types only.</li> <li>• Internal Control- Definition, Objectives</li> <li>• Internal Check- Definition, Objectives</li> <li>• Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor’s Work (This unit should be studied with SA 610)</li> </ul>	10	10	
4.	Vouching, Verification and Valuation	<ul style="list-style-type: none"> <li>• Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses.</li> <li>• Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non-Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors).</li> </ul>	10	10	

5.	Company Audit	<ul style="list-style-type: none"> <li>• Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor</li> <li>• Branch Audit and Joint Audit</li> <li>• Depreciation – Concept and Provisions of the Companies Act</li> <li>• Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor’s Responsibility.</li> </ul>	15	15	
6.	Audit Report and Certificate	<ul style="list-style-type: none"> <li>• Definition – Distinction between Report and Certificate - Different Types of Report</li> <li>• Contents of Audit Report (As per Companies Act and Standards on Auditing)</li> <li>• True and Fair View – Concept</li> <li>• Materiality – Concept and Relevance (This unit should be studied with SA 700) U</li> </ul>	10	10	
7.	Other Thrust Areas	<ul style="list-style-type: none"> <li>• Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act</li> <li>• Management Audit - Concepts, Objectives, Advantages</li> <li>• Tax Audit – Concepts, Objectives, Legal Provisions</li> <li>• Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)</li> </ul>	10	10	

### **Taxation II (CC 5.2 Ch, DSE 5.1 A)**

Programme	B.Com (Hons. + General)
Course Code	CC 5.2 Ch, DSE 5.1 A
Course Name	<b>Taxation II</b>
Year and Semester	3rd Year 5th Semester
Course Objective	Basic Idea about Tax liability and Indirect Tax

**Lecture Plan of Taxation II CC 5.2 Ch, DSE 5.1 A****Total Marks 100 (50+50)****Internal Assessment: 20 (10+10)****Semester End Examination: 80 (40+40)****Module I – Direct Tax**

<b>Unit</b>	<b>Topics</b>	<b>Details</b>	<b>Marks Allotted</b>	<b>No. of Lectures</b>	<b>Faculty</b>
1.	Computation of Total Income and Tax payable	a) Rate of tax applicable to different assesses (except corporate assessee) b) Computation of tax liability of an individual, firm (excluding application of AMT)	15	15	LD, BBC, PD, SM, PB, ASG
2.	Tax Management	a) Provision for Filing of Return: Date of filing of return, relevant forms of return, different types of returns, return by whom to be verified, PAN, TAN b) Assessment of Return: Self-assessment u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144. c) Advance Tax : Who is liable to pay, due dates and computation of advance tax (excluding corporate assessees) d) Interest & Fees: Section 234A, 234B, 234C, 234F (simple problems on interest and fees) e) TDS: Provisions regarding TDS from salary, interest on securities, horse racing, lottery	25	25	LD, BBC, PD, SM, PB, ASG

**Module II – Indirect Tax (Goods and Services Tax)**

<b>Unit</b>	<b>Topics</b>	<b>Details</b>	<b>Marks Allotted</b>	<b>No. of Lectures</b>	<b>Faculty</b>
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3.	Basic concepts of Indirect Tax and Overview of GST	<p>Concept of Indirect tax, Difference between direct tax and indirect tax, Concept, objectives, structures and types of GST, taxes subsumed into GST, Application of SGST, CGST, UTGST and IGST, Non - applicability of GST, Rates of GST and Compensation cess.</p> <p>Definitions: Aggregate Turnover, Business, Capital goods, Casual taxable person, Goods, Input tax, Input tax credit, Output tax, Person, Place of business, Registered person, Services, Taxable Person, Turnover in state and union territory.</p>	5	5	SM, ASG, RSS, AP, AL
4.	Taxable event, supply- Concept, time, value, and place, charge of GST	<p>Meaning of taxable event, supply as per CGST Act (excluding detailed discussion on Sch. I, Sch. II and Sch. III), Inward supply, Outward supply, Non-taxable supply, Taxable supply, Exempt supply, Continuous supply of goods, Composite supply, Mixed supply, Intra-state and Inter- state supply of goods, Zero rated supply (basic concepts only)</p> <p>Time of supply of goods: need for determination, provision in relation to forward and reverse charge only.</p> <p>Value of supply: Inclusion and exclusion items for computation of value of supply under transaction value, value inclusive of tax.</p> <p>Place of supply: Need for ascertainment only</p> <p>Levy of GST under CGST : Basis of charge, Forward and reverse charge (basic concepts only)</p>	15	15	SM, ASG, RSS, AP, AL
5.	Input and Output Tax Computation, Input Tax Credit (ITC) and composition scheme under GST	<p>Tax invoice and Bill of supply (basic concepts only)</p> <p>ITC: Meaning, conditions for enjoyment of ITC and time limit to avail ITC (Sec16 only) utilisation for payment (simple problems).</p> <p>Composition scheme: meaning, applicability &amp; rate, Eligible Person, Determination of aggregate turnover (simple problems).</p> <p>Time of payment of GST</p>	10	10	SM, ASG, RSS, AP, AL

6.	Customs Duty	Basic concepts, Taxable event, Territorial water, Indian Customs water, Goods, Types of Customs duties- Basic, Additional, Protective, Safeguard, Counter- veiling duty on subsidised goods, Anti- dumping, Valuation of Customs duty	10	8	SM, ASG, RSS, AP, AL
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### Corporate Accounting (DSE 5.2 A)

Programme	B.Com (Hons. + General)
Course Code	DSE 5.2 A
Course Name	<b>Corporate Accounting</b>
Year and Semester	3 <sup>rd</sup> Year 5 <sup>th</sup> Semester
Course Objective	Basic idea about Corporate Accounting

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Company - Introduction and Accounting for Shares & Debentures	<ul style="list-style-type: none"> <li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li> <li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters.</li> <li>• Pro-rata issue of shares; Issue of Debentures; Sweat equity.</li> <li>• Right and Bonus Share – Rules, Accounting.</li> <li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li> <li>• Employee Stock Option Plan –</li> <li>• meaning; rules; Vesting Period; Exercise Period; Accounting for ESOP; Meaning and Accounting of ESOPS.</li> </ul>	20	20	JG, SDG, LD, PD, BBC, ASG
2.	Buy Back and Redemption of Preference shares	<ul style="list-style-type: none"> <li>• Buy Back of Securities – meaning, rules and Accounting.</li> <li>• Redemption of preference share – rules and accounting (with and without bonus share)</li> </ul>	10	10	BBC, AS, IG, NPD, AL
3.	Company Final Accounts	Introduction to Schedule III; Treatment of Tax; Transfer to reserve; Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit and Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)	15	15	AL, RSS, AP, RSS

4.	Redemption of Debentures	Redemption of Debenture – Important Provision; Accounting for Redemption: by conversion, by lot, by purchase in open market (cum and ex-interest), held as Investment and Use of Sinking Fund	10	10	AL, RSS, AP, RSS, SM
5.	Valuation	<ul style="list-style-type: none"> <li>• Goodwill – Valuation using different methods: Average Profit, Super Profit, Capitalisation and Annuity.</li> <li>• Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value</li> </ul>	10	10	AL, RSS, AP, RSS
6.	Company Merger and Reconstruction	<ul style="list-style-type: none"> <li>• Amalgamation, Absorption and Reconstruction – Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); intercompany transactions (excluding inter-company shareholding).</li> <li>• Internal reconstruction – meaning, provisions and Accounting, Surrender of shares for redistribution; preparation of</li> <li>• Balance Sheet after reconstruction.</li> </ul>	15	15	JG, SDG, LD, PD, BBC, ASG

## Semester 6 (January to June)

Programme: B.Com (Hons. +Gen) under CBCS

### Computerised Accounting System and E-Filing of Tax Return (SEC 6.1 Chg)

Programme	B.Com (Hons. + General)
Course Code	SEC 6.1 Chg
Course Name	<b>Computerised Accounting System and E-Filing of Tax Return</b>
Year and Semester	3 <sup>rd</sup> Year 6 <sup>th</sup> Semester
Course Objective	Basic Idea about accounting and tax in using accounting software

#### Lecture Plan of Computerised Accounting System and E-Filing of Tax Return SEC 6.1 Chg (Practical)

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Computerized Accounting Package: Using Generic Software	(a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godown, Bank Reconciliation, (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls (c) Payroll Accounting (d) TDS, GST (e) Back up & Restore, Export and Import data	40	40	SM, SD
2.	Designing Computerized Accounting System	(a) Introduction to DBMS Package – Table, Query, Form and Report (b) Designing Computerized Accounting System using DBMS Package Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report (c) Designing Payroll System for Accounting using Form, Query, and Report	15	15	

3.	E-filing of Tax return	(a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC] (b) View form 26AS, Upload return, View e-file returns, e-verification (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C) (d) E-Pay tax (Challan No./ITNS 280, ITNS 281) (e) Preparation and submission online form 10E [Relief u/s 89(1)]	25	25	
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### **Financial Management (DSE6.2A)**

Programme	B.Com (Hons.)
Course Code	DSE 6.2A
Course Name	<b>Financial Management</b>
Year and Semester	3rd Year 6th Semester
Prerequisite Course	Nil
Course Objective	Basic Idea about finance concepts for managing day-to-day operations and to solve complex financial matters.

#### **Lecture Plan of Financial Management DSE 6.2A**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Introduction	<ul style="list-style-type: none"> <li>• Important functions of Financial Management</li> <li>• Objectives of the firm: Profit maximisation vs. Value maximisation</li> <li>• Role of Chief Financial Officer.</li> <li>• Financial environment in which a firm has to operate</li> </ul>	10	10	SDG, PD, LD, JG
	Basic Concepts	<ul style="list-style-type: none"> <li>• Time Value of Money: concept and reasons</li> <li>• Compounding and Discounting techniques</li> <li>• Concepts of Annuity and Perpetuity.</li> <li>• Risk-return relationship (concepts only)</li> </ul>			

2.	Sources of Finance and Cost of Capital	<ul style="list-style-type: none"> <li>• Different sources of finance; long term and short term sources</li> <li>• Cost of capital: concept, relevance of cost of capital,</li> <li>• Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average</li> </ul>	10	10	AL, RSS, AP
3.	Leverage and Capital Structure Theories	<ul style="list-style-type: none"> <li>• EBIT-EPS analysis and its limitations. Financial break even, point of indifference</li> <li>• Leverage- Business Risk and Financial Risk -</li> <li>• Operating and financial leverage, Trading on Equity</li> <li>• Capital Structure decisions - Capital structure patterns, designing optimum capital structure,</li> <li>• Constraints, Features of sound capital structure, various capital structure theories (excluding M-M model).</li> </ul>	10	10	SDG, PD, LD, JG
4.	Working Capital Management (1)	<ul style="list-style-type: none"> <li>• Introduction; Meaning and various concepts of Working Capital</li> <li>• Management of Working Capital and Issues in Working Capital</li> <li>• Estimating Working Capital Needs; Operating or Working Capital Cycle.</li> </ul>	10	10	ASG, SM, PB, NPD, SK
5.	Working Capital Management (2)	<ul style="list-style-type: none"> <li>• Policies relating Current Assets - Conservative, Aggressive and Balanced</li> <li>• Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>• Management of components of working capital(debtors management only – credit period - simple type)</li> </ul>	10	10	ASG, SM, PB, NPD, SK
6.	Capital Expenditure Decisions (1)	<ul style="list-style-type: none"> <li>• Purpose, Distinguishing features, Objectives &amp; Process, Understanding different types of projects</li> <li>• Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow</li> <li>• Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches Payback Period method, Accounting Rate of Return and their relative merits and demerits</li> </ul>	10	10	SDG, PD, LD, JG
7.	Capital Expenditure Decisions (2)	<ul style="list-style-type: none"> <li>• Discounted Payback Period, Net Present Value,</li> <li>• Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision)</li> <li>• Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.</li> </ul>	10	10	SDG, PD, LD, JG

8.	Dividend Decisions	<ul style="list-style-type: none"> <li>• Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. Dividend policies and formulating a dividend policy</li> <li>• Dividend Theories: Walter's Model, Gordon's Model</li> </ul>	10	10	ASG, SM, PB, NPD, SK
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### **Financial Reporting and Financial Statement Analysis (DSE 6.1A)**

Programme	B.Com (Hons.)
Course Code	DSE 6.1A
Course Name	<b>Financial Reporting and Financial Statement Analysis</b>
Year and Semester	3rd Year 6th Semester
Prerequisite Course	Nil
Course Objective	Basic Idea about finance concepts for managing day-to-day operations and to solve complex financial matters.

### **Lecture Plan of Financial Reporting and Financial Statement Analysis DSE 6.1A**

**Total Marks 100**

**Internal Assessment: 20**

**Semester End Examination: 80**

Unit	Topics	Details	Marks Allotted	No. of Lectures	Faculty
1.	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-group Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)	15	15	JG, PD, SDG, BBC, LD
2.	Accounting Standards	Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS33), [Basic Definitions & Theoretical Concepts, Scope]	15	15	AL, AP, RSS, SD, ASG, PB, SM

3.	Fund Flow Statement	Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement.	20	5	AL, AP, RSS, SD, ASG, PB, SM
4.	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.		15	
5.	Introduction to Financial Statement Analysis	<p>Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional &amp; Modern approaches to FSA, Parties interested in FSA.</p> <ul style="list-style-type: none"> <li>• Comparative Statement – meaning, preparation, uses, merits and demerits</li> <li>• Common - size Statement – meaning, preparation, uses, merits and demerits</li> <li>• Trend Analysis – meaning, determination, uses, merits and demerites</li> </ul>	10	12	AL, AP, RSS, SD, ASG, PB, SM
6.	Accounting Ratios for FSA	<p>Meaning, objective, Classification of Accounting Ratios, Advantages &amp; Limitations</p> <p>Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios.</p> <p>Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.</p>	20	18	AL, AP, RSS, SD, ASG, PB, SM